

Message Text

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60

ORIGIN TRSE-00

INFO OCT-01 EUR-12 IO-11 ISO-00 EB-07 STR-04 FEA-01 OIC-02

AF-06 ARA-06 EA-07 NEA-10 AGR-05 CEA-01 CIAE-00

COME-00 DODE-00 FRB-03 H-02 INR-07 INT-05 L-03 LAB-04

NSAE-00 NSC-05 PA-01 AID-05 CIEP-01 SS-15 TAR-01

USIA-06 PRS-01 SP-02 OMB-01 /135 R

DRAFTED BY TREASURY:DHSTOUGHTON:MEH

APPROVED BY EB/OT/STA:WCLARK,JR.

TREASURY:RALBRECHT

TREASURY:WBARREDA

EUR/RPE:RBRESLER

EB/OT/STA:MCJONES

STR:AWOLFF

EB/IFD/OMA:MTMINNIES

EB/OT/GCP:RLANDERS (INFO)

----- 116794

P R 310031Z JAN 76

FM SECSTATE WASHDC

TO USMISSION GENEVA PRIORITY

INFO USMISSION EC BRUSSELS

USDEL MTN GENEVA

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E.O. 11652: N/A

TAGS:ETRD

SUBJECT: GATT PANELS ON DISC AND RELATED TAX PRACTICES

REF: (A) STATE 22857, (B) GENEVA 649 (NOTAL)

1. WE BELIEVE INITIAL MEETING OF SUBJECT PANELS ON
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MARCH 15 (REFS. A AND B) WOULD BE MOST PRODUCTIVE IF

PARTIES CIRCULATED TO PANEL MEMBERS AND PARTIES BRIEF WRITTEN STATEMENTS OF THEIR COMPLAINTS AGAINST TAX PRACTICES OF OTHERS AND A DEFENSE OF THEIR RESPECTIVE TAX PRACTICES TWO WEEKS BEFORE MEETING. WE ARE WILLING TO SUBMIT SUCH A STATEMENT BY MARCH 1 IF OTHER PARTIES ARE IN A POSITION TO DO LIKEWISE. THIS WOULD ENABLE PANEL MEMBERS TO FAMILIARIZE THEMSELVES WITH THE COMPLEX SUBJECT MATTER OF THE CASES BEFORE HEARING MORE DETAILED PRESENTATION OF CONTENTIONS AND ISSUES BY PARTIES AT INITIAL MEETING. SUBSEQUENT PROCEEDINGS AND SUBSEQUENT PRESENTATION OF SUPPORTING DATA AND MATERIALS AS WELL AS ARGUMENT, WOULD BE CARRIED OUT AT SUCH TIMES AND IN SUCH MANNER AS THE PANELS MAY DETERMINE IN CONSULTATION WITH THE PARTIES AT INITIAL MEETING. WE ESTIMATE THAT WORK OF FIRST MEETING COULD BE ACCOMPLISHED IN TWO DAYS.

2. THE WORK ON PANELS WILL INVOLVE AN IMPORTANT APPLICATION OF SUBSIDIES PROVISIONS OF ARTICLE XVI OF GATT TO U.S. DISC LEGISLATION AND TO TAX PRACTICES OF EC NATIONS INVOLVED. THE CASES RAISE COMPLEX AND DIFFICULT QUESTIONS REQUIRING AN UNDERSTANDING OF THE TECHNICAL PROVISIONS OF DISC LEGISLATION, AND THE TAX SYSTEMS OF THE EC NATIONS INVOLVED, AS WELL AS THE GATT SUBSIDY RULES. IN VIEW OF COMPLEXITY AND IMPORTANCE OF CASES, WE BELIEVE IT IS IMPORTANT THAT PANELS APPROACH WORK IN A METHODOICAL AND DELIBERATIVE MANNER THAT WILL ALLOW THEM TO REACH WELL REASONED DECISIONS IN ALL CASES. KISSINGER

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